IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 33156 of 2005(V)

PETITIONER:

**SREE CHANDRU TRADERS, CHANDRU BUILDING,
K.F.1/3, MARVIPURAM, A.K.G.NAGAR ROAD, PEROORKADA
P.O.TVM.REP.BY ITS MANAGING PARTNER, MR.T.CHANDRAN
AGED 23 YEARS, S/O.V.THEN RAJ, R/AT K.P.1/3
CHANDRU BHAVAN, MARVIPURAM PEROORKADA P.O.,
THIRUVANANTHAPURAM.**

**BY ADV. SRI.P.VIJAYA BHANU
SRI.P.SANTHOSH (PODUVAL)**

RESPONDENTS:

1. **THE INTELLIGENCE INSPECTOR,
SQUAD NO. VI, COMMERCIAL TAXES,
PALAKKAD.**

2. **THE SALES TAX OFFICER,
ALATHUR, PALAKKAD.**

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.33156/2005

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1 (SERIES):- COPY OF THE CERTIFICATE OF REGISTRATION UNDER K.G.S.T. AND CENTRAL SALES TAX RULES DT.9.4.03.

EXT.P2:- COPY OF THE INVOICE NO.90 DT.25.11.05.

EXT.P3:- COPY OF THE NOTICE NO.VC/VI/780/05-06 DT.25.11.05 ISSUED BY THE 1ST RESPONDENT.

EXT.P4:- COPY OF THE TICKETS DT.25.11.05 ISSUED BY HONEY WEIGH BRIDGE, ATTINGAL AND KERALA WEIGH BRIDGE, KILLIPPALAM, THIRUVANANTHAPURAM.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 33156 OF 2005-V

JUDGMENT

The petitioner challenges Ext.P3 notice issued under Section 47(2) of the Kerala Value Added Tax Act. The goods were released pursuant to the interim order of this Court dated 29.11.2005. In view of the above position, the Commercial Taxes Officer (Enquiry) or the Intelligence Officer (Enquiry), as the case may be, having jurisdiction over the matter, is directed to pass final orders on the proceedings initiated as per Ext.P3, after affording an opportunity of being heard to the petitioner, within two months from the date of production of a copy of this judgment. The release of the bank guarantee furnished pursuant to the interim order will depend upon the final order passed on Ext.P3.

The Writ Petition is disposed of as above.

20th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/